



OCTOBER 2026



MEETING NOTICE

JOIN US FOR OUR BREAKFAST MEETING

E.T. Phone Home: Domicile, Statutory Residency, and Lessons from Recent Decisions



[View Speaker Materials](#) | [Bio](#)



OUR SPEAKER

Scott Kestenbaum, Esq.

Partner, Kestenbaum & Mark, LLP [in](#)

Scott Kestenbaum represents corporations, individuals and estates concerning sensitive domestic and foreign tax issues resulting in civil and criminal controversies with the Internal Revenue Service, New York State, as well as other state and local tax authorities, including related litigation in state and federal courts

🕒 WHEN

**Thursday,
October 22**

8:00am: Breakfast
& Program

📍 WHERE

**The Bristol Assisted
Living at Garden City**

1001 Axinn Ave.
Garden City, NY 11530

💰 ADMISSION

**No Cost
For Members**

in good standing
Guests: \$30

CLICK HERE TO RSVP

ONLINE BY OCTOBER 19

Thank you to our CLE facilitator, Rivkin Radler!

LEARNING OBJECTIVES

Distinguish the two tests for NY residency and apply each independently. Analyze the permanent place of abode and day-count requirements in light of recent court decisions. Advise clients on completing and defending a change of domicile.

ACCREDITATION

Sponsored by Rivkin Radler, LLP
NYS CLE Accreditation Provider
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CPE & CLE CREDITS

CPE: 1 Credit – Advisory Services
CLE: 1 Credit – Professional Practice
Intended for Experienced Attorneys Only

DETAILS

Teaching Method: Live
Level of Knowledge: Intermediate
No Pre-requisites or Advanced Preparation

Visit the NAEPC website for valuable council resources, including the latest issue of the Journal of Estate and Tax Planning.

VISIT NAEPC SITE



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